MANEK PAREKH KHIRAIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
227 - MADHAV HILLS, OPP. TAKHTESHWAR TEMPLE, WAGHAWADI ROAD, BHAVNAGAR : 364001
Phone: 0278-2221709,Mobile: 9825147463,Email: info@mpk-associates.com

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause(b) of sub-rule(1) of rule 6G

1. We have examined the Balance Sheet as on 31st March, 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of
   M/S. SHREE RAM TRADERS Proprietor HASMUKHBHAI KANTILAL DAVE
   74-A, HARDAWAR SOCIETY, KAMINIYANAGAR TALAJA ROAD, BHAVNAGAR : 364001
   PAN **ADYPD2868E**

2. We certify that the Balance Sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at BHAVNAGAR and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
   (i) Pls. refer to Notes on Accounts Schedule forming part of financial statements.
   (ii) These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.
   (iii) We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

   (b) Subject to above-
   (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit
   (B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books
   (C) In Our opinion and to the best of Our information and according to the explanations give to Us, the said accounts, read with notes thereon, if any, give a true and fair view
   (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018; and
   (ii) In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished u/s.44AB is annexed herewith in Form No.3CD
5. In Our opinion and to the best of Our information and according to explanations given to Us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1		

MANEK PAREKH KHIRAIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K. P. KHIRAIYA)
PARTNER
Mem.No.: 117509
FRN No.: 127201W

Place BHAVNAGAR
Date 30/09/2018